

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
05/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: all sections	1.3	290.00	377.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the open corporate accounting controls	1.1	480.00	528.00
05/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed subsequent disbursement testing related to wire room transactions and treasury wire transfers	1.5	650.00	975.00
05/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared entity level process memos for partner review	0.7	290.00	203.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Consolidated all control and design deficiencies	1.3	480.00	624.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented formal response to the Delphi Corporate Audit Services comments	0.7	480.00	336.00
05/24/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided footnote review	1.6	340.00	544.00
05/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation of the asset impairment analysis with the Neumarkt Germany location detail	2.1	240.00	504.00
05/24/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Performed follow-up inquiries with Mexican audit team on fraud related journal entries	1.1	270.00	297.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed review of debt footnote	1.4	270.00	378.00
05/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended phone conference with S.Shah re: manager review notes of operations testing on the headquarters ledger	1.1	270.00	297.00
05/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed manual workpapers and removed incorrect references for Steering	1.9	280.00	532.00
05/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested and documented audit procedures related to warranty reserve testing for headquarters	3.2	270.00	864.00
05/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Wrote memo re: valuation report received for the Packard Hughes pension and post employment plans	1.4	270.00	378.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes for the generator core liability for Automotive Holdings Group	0.6	270.00	162.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed support for segment footnote realignment	0.9	270.00	243.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Coordinated review process for footnotes for 2005 10-K	0.8	270.00	216.00
05/24/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email	1.0	650.00	650.00
05/24/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Confirmed service of February monthly	0.3	500.00	150.00
05/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarter's accounts receivable workpapers	3.5	650.00	2,275.00
05/24/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Controls within the CAT tool - IT Controls	1.5	650.00	975.00
05/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared audit documentation related to income tax contingency reserve	1.5	390.00	585.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Formatted the control deficiency reports	0.4	480.00	192.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on special tools for Energy & Chassis	2.7	270.00	729.00
05/24/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Reviewed audit workpapers for SAS 99	1.0	750.00	750.00
05/24/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided Functional Currency review	0.4	340.00	136.00
05/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi pension footnote support	2.8	200.00	560.00

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05/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Mexico S Units international reporting	1.8	390.00	702.00
05/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed manager review notes of operations testing on the headquarters ledger	2.1	270.00	567.00
05/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures related to intercompany loans for debt on the headquarters ledger	2.3	240.00	552.00
05/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated corporate accounting control testing	1.6	480.00	768.00
05/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting re: tax open items	0.4	525.00	210.00
05/25/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared summary of all known passed and out-of-period adjustments	3.2	650.00	2,080.00
05/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Entered 2005 Delphi audit binders references per workpaper archiving utility into audit system two	0.7	290.00	203.00
05/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and submitted detailed open items listing for the entire Delphi audit	1.1	270.00	297.00
05/25/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed earnings per share calculation and related stock option summary	3.0	650.00	1,950.00
05/25/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Performed procedures on significant estimates analysis as required by statement of auditing standard on fraud	2.5	270.00	675.00
05/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed goodwill impairment charges with R. Patel	1.0	390.00	390.00
05/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared 2005 10-K workpapers for concurring partner review re: 10000 section	3.9	290.00	1,131.00
05/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed manual workpapers and prepared Core Team workpapers for return to Internal Controls department	3.3	280.00	924.00
05/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed significant accounting policies footnote for 2005 audit	1.9	200.00	380.00
05/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated entity level testing with changes noted	1.1	280.00	308.00
05/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed procedures to test net book value used in fixed asset impairment for the Cadiz plant	2.5	270.00	675.00
05/25/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Cleared closed review notes.	1.4	650.00	910.00
05/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax items with R. Favor	1.5	390.00	585.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes for property for Energy & Chassis	0.2	270.00	54.00
05/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Documented Deloitte summary of all unrecorded entries	3.8	270.00	1,026.00
05/25/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Attempted to reconcile summary of passed and out-of-period adjustments to client's summary noting differences	3.8	650.00	2,470.00
05/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: financial statement adjustments related to the reclassification of insurance deposits from expense recorded on the headquarters ledger	1.6	270.00	432.00
05/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with headquarters staff re: capital expenditure support received for segment footnote tieout	1.3	240.00	312.00
05/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with C.Zerull and L.High of Delphi re: clear follow-up items for Delphi Packard	1.8	390.00	702.00
05/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support obtained for summary of past adjustments testing for Energy & Chassis	1.2	200.00	240.00

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05/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with A. Brazier and J. Williams regarding net book value of special tools used by the Thermal and Interior division for asset impairment evaluation	1.3	270.00	351.00
05/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with B. Plumb and D. Olmore re: financial statement comments	1.1	440.00	484.00
05/25/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-US income tax workpapers	3.0	750.00	2,250.00
05/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued preparing the open items list for partner review re: all sections	1.1	290.00	319.00
05/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared 2005 10-K workpapers per C. Alsagers request	0.3	290.00	87.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarters file to ensure workpapers were complete with required signoffs	0.6	270.00	162.00
05/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a listing of manual workpapers for work requiring attention prior to entry into the working archive utility re: section 4000 for all divisions	0.5	290.00	145.00
05/25/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed status of each footnote and open questions/issues.	3.5	650.00	2,275.00
05/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing performed on HQ global analytic review	2.5	390.00	975.00
05/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in discussion with B. Plumb, S. Szalony and our National Office regarding financial statement questions	0.5	650.00	325.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.4	270.00	108.00
05/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax items with A. Miller	1.5	525.00	787.50
05/25/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed unposted error schedule and discussed with M. Crowley	1.2	650.00	780.00
05/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax contingency workpapers	1.6	525.00	840.00
05/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in meeting with fixed asset financial analyst to discuss special tools summary of past adjustments testing for Energy & Chassis	1.6	200.00	320.00
05/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support obtained for significant accounting policies footnote for 2005 audit	2.8	200.00	560.00
05/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed manual workpapers and removed incorrect references for Energy and Chassis	3.1	280.00	868.00
05/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of tax items with B. Plumb, D. Maher, J. Neuenschwander, and R. Favor	0.5	390.00	195.00
05/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte affiliate reporting documentation	0.9	525.00	472.50
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.6	270.00	162.00
05/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed income statement balances shown in Segment footnote to support received from Delphi headquarters staff	2.4	240.00	576.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support for and posted proposed adjustment for Automotive Holdings Group special tools adjustment	0.9	270.00	243.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Coordination of review for footnotes for 2005 10-K	0.3	270.00	81.00
05/25/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax audit status with J. Nuenschwander, D. Maher and R. Favor	0.7	650.00	455.00

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05/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued to document Deloitte procedures and summary of all unrecorded entries	3.3	270.00	891.00
05/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Researched and documented negative goodwill of Delphi Packard	1.3	390.00	507.00
05/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed additional testing on special tools balance provided by the Thermal and Interior division for asset impairment	2.5	270.00	675.00
05/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compiled questions for 10K pension footnote	1.9	200.00	380.00
05/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on open notes in inventory and sales workpapers	2.0	240.00	480.00
05/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated asset impairment analysis with Villeron location support as provided by client	3.1	240.00	744.00
05/25/06	CURRY, J PATRICK	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed divisional audit workpapers re: Energy & Chassis	2.0	620.00	1,240.00
05/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed partner review notes re: pension and post employment benefit obligation procedures	3.1	270.00	837.00
05/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed material provided by divisions for net book value amounts	2.5	440.00	1,100.00
05/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed sector assets balances shown in Segment footnote to supporting schedules received from Delphi headquarters staff	3.2	240.00	768.00
05/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with S. Kihn, Z. Matice, R. Patel and C. Plummer re: tax open items	0.5	525.00	262.50
05/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Added documentation to procedures memo and testing performed for benefit liabilities	1.8	270.00	486.00
05/25/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivative memos	1.4	340.00	476.00
05/25/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided footnote review	1.1	340.00	374.00
05/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and revised tax workpapers	3.3	525.00	1,732.50
05/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on open notes in reporting section and	3.0	240.00	720.00
05/25/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarter audit working papers relating to litigation	3.1	650.00	2,015.00
05/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed testing of industrial revenue bonds recorded to the headquarters ledger	2.9	270.00	783.00
05/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the warranty testing procedures	0.8	440.00	352.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation for consigned inventory for Energy & Chassis	1.7	270.00	459.00
05/25/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of tax items with B. Plumb, J. Neuenschwander, R. Favor, and A. Miller	0.5	750.00	375.00
05/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items listing related to 10-K support needed for the headquarters ledger	1.1	240.00	264.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed and updated open item list for reporting	3.7	270.00	999.00
05/25/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed property footnote details.	0.5	650.00	325.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.6	270.00	162.00

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05/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing of fixed asset net book value remaining on plants impaired in prior periods	2.3	270.00	621.00
05/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the explanation provided for the median useful lives utilized by management in corporate asset evaluation	2.1	440.00	924.00
05/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed pre-petition payments to affiliates with J. Aughton	0.7	650.00	455.00
05/25/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax workpapers with A. Miller	1.5	750.00	1,125.00
05/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared a listing of open control related testing items	0.7	480.00	336.00
05/25/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed disposition of cleared working paper review notes and primary review of various reporting working papers	3.0	650.00	1,950.00
05/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed derivatives notes with support obtained from financial analyst for 2005 audit	2.1	200.00	420.00
05/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi 10k pension footnote	2.6	200.00	520.00
05/25/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in telephonic status update with B. Plumb	0.8	620.00	496.00
05/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed open control testing items with C. Snyder	0.5	280.00	140.00
05/25/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax workpapers	1.5	750.00	1,125.00
05/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed audit status update with S. Van Arsdell	0.8	650.00	520.00
05/25/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed wireroom post-petition transaction workpapers.	0.7	650.00	455.00
05/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed procedures to test net book value used in fixed asset impairment for the Douai plant	1.7	270.00	459.00
05/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated Tax Rates by Country work paper for pre-tax income adjustments	1.5	390.00	585.00
05/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes related to prepaid assets testing and derivative policies	2.1	270.00	567.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared for and met with Manager - External Reporting and S. Zmuda re: reporting open item list	1.1	270.00	297.00
05/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: all sections	0.4	290.00	116.00
05/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated workpapers for draft 20 version of Accrued Liabilities footnote for headquarters division	3.6	240.00	864.00
05/25/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided Special Review Partner review of significant accounting issues	2.0	670.00	1,340.00
05/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed documentation of earnings per share for Delphi 10K	3.1	200.00	620.00
05/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed financial statements and completed checklists assigned	1.5	440.00	660.00
05/25/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed tax restatement entries.	2.6	650.00	1,690.00
05/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Microstrategy system with K. Jones	0.4	200.00	80.00
05/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated quarterly archive listing with status of all quarterly review files	3.9	240.00	936.00

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05/25/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled time datasets, group 1 & 2, March and April monthly statements	3.1	500.00	1,550.00
05/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the multiples of earning before income tax proxy of terminal value	1.9	440.00	836.00
05/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed cleared notes on Energy & Chassis special tools testing	0.9	390.00	351.00
05/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed open control testing items with D Rhoades	0.5	480.00	240.00
05/25/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Reviewed audit workpapers for SAS 99	1.0	750.00	750.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed required reporting checklists and assigned to appropriate team members	1.2	270.00	324.00
05/25/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed draft 2005 Form 10-K	3.0	670.00	2,010.00
05/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended phone conference with S.Shah re: manager review notes of headquarters operations testing	0.4	270.00	108.00
05/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed revised final memo and Attachment C-1 of Delphi Packard	1.6	390.00	624.00
05/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed open control testing items with S Potter	0.5	480.00	240.00
05/25/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staffing level and arranged staff and manager schedules.	0.6	650.00	390.00
05/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed pre-petition payments with J. Sheehan and S. Corcoran	0.6	650.00	390.00
05/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and submitted detailed open items listing for the entire Delphi audit	1.1	270.00	297.00
05/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax items and work papers with J. Neuenschwander	1.5	390.00	585.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes on special tools for Energy & Chassis	0.9	270.00	243.00
05/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed revisions to goodwill impairment charges	2.0	390.00	780.00
05/25/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Ran segmented queries by post date for DEL10052-01	2.2	500.00	1,100.00
05/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed open items on the pension footnote disclosure	2.7	270.00	729.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated forth quarter review for Energy & Chassis	1.3	270.00	351.00
05/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed automotive holding group workpaper file	1.1	440.00	484.00
05/25/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status and open procedure issues related impairment testing.	0.9	650.00	585.00
05/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi assumption rates for pension footnote	3.2	200.00	640.00
05/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed open items list to seniors and managers for review and update	0.6	290.00	174.00
05/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed GM commercial settlement documentation and discussed with B. Steiner and D. Olemore	2.1	650.00	1,365.00
05/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed contingency matters with S. Kihn	0.2	525.00	105.00

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05/25/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed open items tracking list.	0.5	650.00	325.00
05/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed open control testing items with C Snyder	0.5	390.00	195.00
05/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed supporting documentation for the adjusting entry related to indirect inventory at Energy and Chassis	1.2	240.00	288.00
05/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed technical accounting memos for 2005 audit	2.6	200.00	520.00
05/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of tax items with B. Plumb, D. Maher, J. Neuenschwander and A. Miller	0.5	525.00	262.50
05/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/25 for the Delphi Sarbanes Oxley procedures	0.9	525.00	472.50
05/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Italy international reporting subsequent event transaction	1.1	390.00	429.00
05/25/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed revised summary of passed adjustment provided by B. Murray	1.7	650.00	1,105.00
05/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes for accounts receivable for Energy & Chassis	0.8	270.00	216.00
05/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed New York ITC workpapers	1.1	525.00	577.50
05/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Generated Global Deficiency report	1.0	390.00	390.00
05/25/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income taxes with B. Plumb, D. Maher, R. Favor and A. Miller	0.5	750.00	375.00
05/26/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax audit status	1.2	650.00	780.00
05/26/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reconciled revised summary of passed and out-of-period adjustments to our summary noting differences	4.0	650.00	2,600.00
05/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support obtained from client for additional special tools summary of past adjustments selections obtained for Energy & Chassis	1.3	200.00	260.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated proposed entries for Energy & Chassis for property	0.3	270.00	81.00
05/26/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed testing performed on Energy and Chassis Division global analytic review	3.8	390.00	1,482.00
05/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi adjusting entries related to derivatives.	0.9	650.00	585.00
05/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated procedures related to tracking and testing of recorded audit adjustments	2.9	270.00	783.00
05/26/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed open items tracking list.	1.3	650.00	845.00
05/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed partner review notes on benefit liabilities	3.9	270.00	1,053.00
05/26/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax workpapers with R. Favor	1.3	750.00	975.00
05/26/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled time datasets, group 3, March and April monthly statements	2.6	500.00	1,300.00
05/26/06	PATEL, BHAVESH A	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed tie out of footnote # 4,5,6,12,15 & 22 related to 2005 10K.	3.0	390.00	1,170.00
05/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Compiled documentation utilized in performing the Delphi business process audit.	2.1	480.00	1,008.00

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05/26/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax workpapers	0.2	750.00	150.00
05/26/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of open items and testing of financial reporting controls.	2.1	650.00	1,365.00
05/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared audit system 2 section 10000 accounting memos for partner review	3.5	290.00	1,015.00
05/26/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compiled demographic salary rate questions	1.6	200.00	320.00
05/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi audit on May 25, 2006	2.1	480.00	1,008.00
05/26/06	HOCH, ERIN NICOLE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared documentation packages for transfer to Detroit office location	2.8	240.00	672.00
05/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and cleared notes on energy and chassis audit file	2.2	440.00	968.00
05/26/06	PATEL, BHAVESH A	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared manager and partner review notes related to 2005 audit.	1.0	390.00	390.00
05/26/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared open items and review notes in the environmental workpapers	1.2	650.00	780.00
05/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed the prior period data on the tax restatement analysis to the previously filed 10-K for the headquarters ledger	1.8	240.00	432.00
05/26/06	CURRY, J PATRICK	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed divisional audit workpapers re: Energy & Chassis	4.0	620.00	2,480.00
05/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed recalculation of net book value used for asset impairment calculation at the Packard division	2.3	270.00	621.00
05/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: all sections	0.8	290.00	232.00
05/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax workpapers with D. Maher	1.3	525.00	682.50
05/26/06	SNYDER, CLAYTON A	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Packed up Delphi audit materials for Destroy Upon Completion (DUC) files	2.4	480.00	1,152.00
05/26/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed review of accounts receivable testing in headquarter workpapers	1.5	650.00	975.00
05/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the significant deficiencies and material weakness write ups	2.1	480.00	1,008.00
05/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed and cleared notes on automotive holdings group audit file	1.7	440.00	748.00
05/26/06	MIOCIC, GREGORY G	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	0.4	525.00	210.00
05/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with Z. Matice and C. Plummer re: tax footnote reconciliation to balance sheet and tax sopa detail	1.2	525.00	630.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented proposed entry for subsequent event for warranty accrual for Energy & Chassis	0.4	270.00	108.00
05/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated overriding partner reviews for divisions and HQ	2.3	650.00	1,495.00
05/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation for Steering operations file	2.8	270.00	756.00
05/26/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed scope restriction issue re: GM confirm with D. Olemore	1.2	650.00	780.00
05/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed status of open items and testing.	0.8	650.00	520.00
05/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Selected five more items for detail testing of special tools summary of past adjustments due to errors found with original selections for Energy & Chassis	1.1	200.00	220.00
05/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated footnotes with version 20 information of the 10-K and agreed to new supporting documentation	3.7	240.00	888.00

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05/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Requested support for warranty reserve testing recorded on the headquarters ledger	1.4	270.00	378.00
05/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Financial Reporting control testing	1.3	480.00	624.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.6	270.00	162.00
05/26/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared package of workpapers for concurring reviewer	1.8	650.00	1,170.00
05/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed National Benefit Center control narratives	1.8	480.00	864.00
05/26/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed Delphi earnings per share review notes	2.9	200.00	580.00
05/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted emails to R. Patel and J. Erickson regarding changes to Tax Rates by Country schedule	1.5	390.00	585.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed proposed entry for special tools with credit balances for Energy & Chassis	1.7	270.00	459.00
05/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Added documentation to benefit liability workpapers to address manager comments	1.3	270.00	351.00
05/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed testing of headquarters financial statement adjustment related to reclassification of insurance deposits from expense recorded on the headquarters ledger	2.9	270.00	783.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Cleared closed review notes on the debt footnote	0.4	270.00	108.00
05/26/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in conference call with Deloitte & Touche Spain personnel re impairment charges for goodwill and assets	0.5	750.00	375.00
05/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Organized information for work at home over the weekend	0.4	525.00	210.00
05/26/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed first documentation of Delphi pension footnote for review	3.5	200.00	700.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed GAAP checklists	1.6	270.00	432.00
05/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for headquarters accounts receivable workpapers	3.4	240.00	816.00
05/26/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided derivative review	3.6	340.00	1,224.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.5	270.00	135.00
05/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed closed review notes related to derivative testing.	1.9	650.00	1,235.00
05/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: financial statement adjustments related to the reclassification of insurance deposits from expense recorded on the headquarters ledger	1.2	270.00	324.00
05/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated Tax Rates by Country schedule for adjustments to income and tax expense	3.5	390.00	1,365.00
05/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation for 2005 balance sheet download for 2005 audit	1.2	200.00	240.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided coordination of the review process for the 2005 10-K	0.8	270.00	216.00
05/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a listing of general ledger accounts receivable reconcilements for month end August 2005 workpaper for partner review re: section 5000	2.8	290.00	812.00

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05/26/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed comments provided from SEC services and QA on 10-K	2.1	650.00	1,365.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with general accounting supervisor re: goodwill impairment for Energy & Chassis	1.1	270.00	297.00
05/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Cleared emails from inbox for Delphi on 5/26/06	1.4	525.00	735.00
05/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed revised Tax Rates by Country schedule for removal of goodwill charges and addition of SOPA entries	3.0	390.00	1,170.00
05/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented remaining support obtained from client for special tools testing of summary of past adjustment entries for Energy & Chassis	2.1	200.00	420.00
05/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation for 2005 income statement download for 2005 audit	1.1	200.00	220.00
05/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and revised New York ITC workpapers	1.6	525.00	840.00
05/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed valuation allowance memo	2.2	525.00	1,155.00
05/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed manager review on consolidating journal voucher procedures	1.0	440.00	440.00
05/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of open items and testing.	0.6	650.00	390.00
05/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: financial statement adjustments related to the reclassification of insurance deposits from expense recorded on the headquarters ledger	0.8	270.00	216.00
05/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed special tool review notes for Energy & Chassis	1.4	270.00	378.00
05/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed restatement tax analysis	1.7	525.00	892.50
05/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Aughton and client re: asset impairment and open items listing	2.1	440.00	924.00
05/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for headquarters accounts payable workpapers	3.2	240.00	768.00
05/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared headquarters inventory profit elimination workpapers	1.4	240.00	336.00
05/26/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing performed on HQ inventory testing	2.3	390.00	897.00
05/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax sopa detail	2.1	525.00	1,102.50
05/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed earnings per share calculation workpaper	2.8	270.00	756.00
05/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax workpapers	2.1	525.00	1,102.50
05/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax workpaper status	1.3	525.00	682.50
05/27/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed completed audit program related to derivatives.	0.7	650.00	455.00
05/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed various tax related e-mails	0.9	525.00	472.50
05/27/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Editing final revisions to draft findings memos for SFAS 142 and 144.	1.1	375.00	412.50
05/27/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed closed review notes related to derivative testing	1.3	650.00	845.00
05/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax contingency workpaper status	1.7	525.00	892.50

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05/29/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared transfer pricing summary memo re: Canada to United States	1.0	525.00	525.00
05/29/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR STEERING	Performed review of audit workpapers re: Delphi Steering	1.5	670.00	1,005.00
05/29/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared transfer pricing summary memo re: Portugal to Germany	4.0	525.00	2,100.00
05/29/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared transfer pricing summary memo re: Portugal to France	3.5	525.00	1,837.50
05/29/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR DPSS	Performed review of audit workpapers re: Delphi Product & Systems Solutions	1.5	670.00	1,005.00
05/30/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Revised memo & discussed same with A.Shapiro	2.0	525.00	1,050.00
05/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented memo re: non-continuing site for asset impairment	1.4	440.00	616.00
05/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed status of open financial reporting requests.	0.7	650.00	455.00
05/30/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Adjusted schedule for differences between client prepared and Deloitte summary of passed and out of period adjustments	1.3	650.00	845.00
05/30/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed out of period effective tax rates for France for 2003 and 2004	3.2	650.00	2,080.00
05/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued preparing 2005 form 2411 securities and exchange commission general checklist for manager review	2.1	290.00	609.00
05/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding the process of requesting information related to price protection from Delphi Product Service and Solutions' customers	0.7	270.00	189.00
05/30/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized findings memo	1.0	750.00	750.00
05/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed wireroom debit in accounts payable workpapers.	3.8	650.00	2,470.00
05/30/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives	0.4	340.00	136.00
05/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control audit templates for reporting purposes	2.7	280.00	756.00
05/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy and Chassis inventory testing	1.1	390.00	429.00
05/30/06	VUKCEVIC, THEODORE N	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed review of audit workpapers and summary memo for Electronics & Safety	1.3	650.00	845.00
05/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated internal control deficiency evaluation summaries based on partner review notes.	1.1	390.00	429.00
05/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented required reporting related checklists	3.9	270.00	1,053.00
05/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed journal entries weakness conclusion and documentation for internal controls audit	1.1	525.00	577.50
05/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation in version 20 of the 10-K based on manager review comments	3.9	240.00	936.00
05/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Germany Unit 556 international reporting	0.8	390.00	312.00
05/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared open items related to international reporting packages.	1.8	650.00	1,170.00
05/30/06	PATEL, BHAVESH A	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed tie out of footnote 15 related to pensions.	2.0	390.00	780.00
05/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Responded to emails and notes related to Delphi	3.5	280.00	980.00

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05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax e-mails	2.0	525.00	1,050.00
05/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Organized benefit liability workpapers to address all partner notes	1.2	270.00	324.00
05/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed revised computation of non-US effective tax rate	3.3	390.00	1,287.00
05/30/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed evaluation forms for significant deficiencies.	0.6	650.00	390.00
05/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed tie between Delphi consolidation journal vouchers and trial balances pulled from hyperion	3.4	200.00	680.00
05/30/06	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared the second quarter review files for archiving with updates based on file check	3.7	240.00	888.00
05/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi pension and other postretirement benefits split out	2.9	200.00	580.00
05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and prepared comments re: non-U.S. deferred tax valuation allowance requirements memorandum	1.7	525.00	892.50
05/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented China Units 482, 9C9 and 929 international report	3.2	390.00	1,248.00
05/30/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed drafts of Delphi's 10-K	4.0	670.00	2,680.00
05/30/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed review of audit workpapers re: Headquarters	3.5	670.00	2,345.00
05/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared Delphi reporting workpapers for partner review	1.4	290.00	406.00
05/30/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed results of company filings related to preferential payments provided by D. Vecchia	1.0	650.00	650.00
05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with S. Kihn re: non-U.S. deferred tax valuation allowance requirements memorandum	0.5	525.00	262.50
05/30/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed revised statement of cash flow worksheet prepared by client	3.5	650.00	2,275.00
05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. withholding tax workpapers	2.1	525.00	1,102.50
05/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and discussed status of audit with Partners and managers	2.1	650.00	1,365.00
05/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for headquarters consolidated journal voucher testing	3.7	240.00	888.00
05/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed current status of passed adjustments	1.1	650.00	715.00
05/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared derivatives footnote review notes	1.5	270.00	405.00
05/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared remaining notes related to operations testing on the headquarters ledger	2.7	270.00	729.00
05/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared 2005 Steering division audit file for wrap up process	3.2	240.00	768.00
05/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented internal control deficiency summaries for significant deficiencies and material weaknesses	2.9	390.00	1,131.00
05/30/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Addressed and responded to partner and concur comments	3.8	390.00	1,482.00

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05/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared 2005 form 2411 checklist for annual report on form 10-K for manager review	2.5	290.00	725.00
05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed FAS 109 impact on OCI of unrealized gains and losses with M. Fisher	0.6	525.00	315.00
05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax rates by country workpapers	1.4	525.00	735.00
05/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general accepted accounting principles material weakness conclusion and documentation for internal controls audit	0.6	525.00	315.00
05/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed account reconciliations material weakness conclusion and documentation for internal controls audit	1.3	525.00	682.50
05/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/30 for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
05/30/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and signed off tax workpapers	1.0	750.00	750.00
05/30/06	CURRY, J PATRICK	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed divisional audit workpapers re: Automotive Holdings Group	2.0	620.00	1,240.00
05/30/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided Special Review Partner review of significant accounting issues memoranda re: divisional memos	2.0	670.00	1,340.00
05/30/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Determined reconciling items between client prepared and Deloitte summary of passed and out of period adjustments	2.5	650.00	1,625.00
05/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed senior manger review notes of warranty reserve adjustments recorded on the headquarters ledger	2.4	270.00	648.00
05/30/06	CURRY, J PATRICK	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed divisional audit workpapers re: Energy & Chassis	4.0	620.00	2,480.00
05/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed review of Delphi consolidated workpaper responsibilities to ensure all manager and partner notes were addressed	0.6	270.00	162.00
05/30/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Performed review of audit workpapers re: reporting section	3.0	670.00	2,010.00
05/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Cleared review notes and reviewed audit workpapers	1.1	490.00	539.00
05/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed inventory material weakness conclusion and documentation for internal controls audit	0.7	525.00	367.50
05/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed contract administration material weakness conclusion and documentation for internal controls audit	0.9	525.00	472.50
05/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared a copy of the most recent 10-K for partner review re: draft 20	0.5	290.00	145.00
05/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed final client prepared derivative related memos.	1.2	650.00	780.00
05/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared 2004 Delphi audit binders for delivery to permanent storage	1.2	290.00	348.00
05/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax work papers	1.5	390.00	585.00
05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and revised U.S. tax workpapers	3.7	525.00	1,942.50
05/30/06	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR SECOND QUARTER	Reviewed the audit system index for completeness and accuracy	3.3	240.00	792.00
05/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared a listing of Delphi Securities and Exchange Commission filings for partner review	0.5	290.00	145.00
05/30/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes address by seniors and staff in headquarters workpapers	1.5	650.00	975.00

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05/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open tax items with R. Favor and R. Patel	0.8	390.00	312.00
05/30/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR DPSS	Performed review of audit workpapers re: Delphi Product & Systems Solutions	0.5	670.00	335.00
05/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed closed review notes related to derivative testing.	0.4	650.00	260.00
05/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented China Units 487, 430, 485 & 459 international reporting	3.5	390.00	1,365.00
05/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation on procedures performed at the Thermal and Interior division related to corroborating information with non-accounting personnel	2.1	270.00	567.00
05/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented China Unit 491 international reporting	0.5	390.00	195.00
05/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed SFAS 144 cash flow model and drafted questions	1.1	440.00	484.00
05/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax items with R. Favor	0.5	390.00	195.00
05/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes and reviewed audit workpapers	2.1	490.00	1,029.00
05/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed, documented testing of, and made subsequent requests related to testing of XM subsidy receivables recorded on the Delphi Product Service and Solutions ledger	3.4	270.00	918.00
05/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated APB 23 work papers for revised computation	0.7	390.00	273.00
05/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Cleared review notes and reviewed audit workpapers	1.3	490.00	637.00
05/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated Tax Rates by Country work paper for revised adjusting journal entries	3.0	390.00	1,170.00
05/30/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided Special Review Partner review of significant accounting issues memoranda re: Headquarters memos	4.0	670.00	2,680.00
05/30/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed FAS 109 impact on OCI of unrealized gains and losses	0.6	340.00	204.00
05/30/06	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Updated open items list for third quarter review file	1.9	240.00	456.00
05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax items with A. Miller	0.5	525.00	262.50
05/30/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Complied additional March and April time dataset	1.0	500.00	500.00
05/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed entity level edits and conclusions for internal control audit	3.8	525.00	1,995.00
05/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Contacted client for arrangements to return Sarbanes Oxley section 404 paperwork	0.5	290.00	145.00
05/30/06	FISHER, MARK S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi's accounting for other comprehensive income for income taxes	0.9	750.00	675.00
05/30/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed W-car warranty issue with J. Papellian and documented: reviewed GM claim and Delphi study	2.2	650.00	1,430.00
05/30/06	HURLEY, TIMOTHY R	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed third monthly statement	3.1	525.00	1,627.50
05/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed true-ups to net operating losses in France	0.7	390.00	273.00
05/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Added documentation to Steering workpapers to address manager review notes	1.1	270.00	297.00
05/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with headquarters staff re: open items needed to complete 10-K filing	1.7	240.00	408.00
05/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed up on e-mail messages re: asset impairment testing	1.5	440.00	660.00

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05/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi liabilities section for open notes	3.1	200.00	620.00
05/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation of Delphi consolidated summary of adjustment schedule	1.1	270.00	297.00
05/30/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Transfer Pricing Provision and discussed same with J Hakken	1.3	730.00	949.00
05/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out draft 20 version of cash flow statement to client prepared support for Delphi headquarters division	3.4	240.00	816.00
05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French NOL workpapers	1.7	525.00	892.50
05/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing performed on customer set-off exposure	3.2	270.00	864.00
05/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed open items listing to ensure completeness	2.1	280.00	588.00
05/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided for testing of warranty reserve adjustments recorded on the Delphi Product Service and Solutions ledger	1.9	270.00	513.00
05/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with J. Swormstedt and discussed overriding review of working papers and review of 10-k	2.4	650.00	1,560.00
05/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and updated memo log and folder for new and revised client accounting memos	1.2	650.00	780.00
05/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared 2005 form 2411 securities and exchange commission general checklist for manager review	2.4	290.00	696.00
05/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented conclusions on recoverability of assets and corporate asset testing	3.6	440.00	1,584.00
05/30/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR DPSS	Performed review of audit workpapers re: Delphi Steering	1.5	670.00	1,005.00
05/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched impact of known recorded and unrecorded errors on the planning materiality	1.7	440.00	748.00
05/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed manual review notes for the Delphi liabilities section	2.8	200.00	560.00
05/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Setup network and computer support for Delphi staff	1.6	280.00	448.00
05/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open tax items with R. Patel and A. Miller	0.8	525.00	420.00
05/30/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed testing performed for Energy and Chassis overall analytic review	2.5	390.00	975.00
05/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed reconciliation of consolidation of debtor entities to information contained in financial statements	1.9	270.00	513.00
05/30/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed evaluations forms for material weaknesses.	2.3	650.00	1,495.00
05/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing on audit related adjustment for special tooling at the Thermal and Interior division	1.8	270.00	486.00
05/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inquired of management re: commitments and contingencies disclosures	1.5	440.00	660.00
05/30/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed planned staffing and assignments for the week.	0.9	650.00	585.00
05/31/06	VAN NAMEN, ERIC	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared USGAAP pronouncement checklists	3.0	440.00	1,320.00
05/31/06	MALLOY, MICHAEL B	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax matters with D. Maher and R. Favor	1.3	650.00	845.00
05/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support received for Delphi Product Service and Solutions financial statement adjustments related to warranty and sent subsequent requests to client	1.4	270.00	378.00

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05/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized testing procedures for net book values used in asset impairment analysis for the Packard division	1.9	270.00	513.00
05/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared the 2005 Audit management file for wrap up process	2.7	240.00	648.00
05/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared Delphi pension footnote review notes	3.2	200.00	640.00
05/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on fixed assets and inventory spare parts provided by Thermal and Interior division for the asset impairment analysis	2.7	270.00	729.00
05/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued preparing questionnaires related to the 2005 Delphi audit for partner review re: section 2000	3.9	290.00	1,131.00
05/31/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR STEERING	Performed review of audit workpapers re: Delphi Steering	1.0	670.00	670.00
05/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out draft 20 version of segment footnote to client provided support for Delphi headquarters division	3.3	240.00	792.00
05/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax issues with A. Miller	1.0	525.00	525.00
05/31/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in conference call with J. Bethancourt and J. Schwarm regarding Delphi Ashimori joint venture	2.5	650.00	1,625.00
05/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Started to aggregate control deficiencies to summarize material weaknesses	3.9	525.00	2,047.50
05/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open tax items with R. Favor, J. Erickson, and R. Patel.	0.8	390.00	312.00
05/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed review of staff work related to stock compensation 10-K footnote	0.8	270.00	216.00
05/31/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Revised transfer pricing summary memo re: Portugal to France	3.0	525.00	1,575.00
05/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated financial statement review analysis with version 20 financial statement balances for the consolidated ledger	2.9	240.00	696.00
05/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared 2005 Delphi 10K for concurring partner review	0.3	290.00	87.00
05/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of open items related to international reports.	0.5	650.00	325.00
05/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed capital expenditures balances reported in draft 20 version of 10-K with Delphi headquarters staff	1.2	240.00	288.00
05/31/06	MALLOY, MICHAEL B	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax provision workpapers re: non-United States	3.5	650.00	2,275.00
05/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched consolidation journal vouchers hitting cash and accounts payable accounts	2.8	200.00	560.00
05/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed tax documentation for international reporting	1.6	390.00	624.00
05/31/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Delphi Packard reporting to Deloitte-Detroit	1.0	240.00	240.00
05/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering special tools testing	1.6	390.00	624.00
05/31/06	HOWELL, MATTHEW J	PARTNER	AUDIT PROCEDURES FOR PACKARD	Provided special risk review of Packard Electric files and preparation of memos to Detroit	3.4	650.00	2,210.00
05/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated audit and Sarbanes Oxley opinions with information contained in the management representation letter	2.2	270.00	594.00
05/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to message from participating offices re: status of audit	1.1	440.00	484.00
05/31/06	CURRY, J PATRICK	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed divisional audit workpapers re: Energy & Chassis	2.0	620.00	1,240.00

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05/31/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in discussion of issues and conclusions with B. Plumb, M. Crowley and J. Aughton	2.0	670.00	1,340.00
05/31/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to questions regarding accounts receivable from J. Schwarmstedt	1.5	650.00	975.00
05/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared tax related review notes in international reporting packages.	1.7	650.00	1,105.00
05/31/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed Delphi consolidation process and planned testing approach	1.2	650.00	780.00
05/31/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated warranty documentation	2.6	390.00	1,014.00
05/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed partner review notes for Steering operations	1.2	270.00	324.00
05/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted open items list for non-US work papers	1.0	390.00	390.00
05/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed annual report footnotes with open issues and requested support from client for 2005 audit	1.3	200.00	260.00
05/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed work papers related to non-US income taxes	2.3	390.00	897.00
05/31/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Editing and revising workpaper binder for review of KPMG's SFAS 141 and 142 analysis	1.0	375.00	375.00
05/31/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes and reviewed audit workpapers	1.7	490.00	833.00
05/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared questionnaires related to the 2005 Delphi audit for partner review re: section 2000	3.9	290.00	1,131.00
05/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented testing of warranty adjustments recorded to the headquarters ledger	2.1	270.00	567.00
05/31/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Special Review Partner review of significant accounting issues memoranda re: Headquarters memos	3.5	670.00	2,345.00
05/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed status of open requests with client.	1.2	650.00	780.00
05/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed special tools summary of passed adjustments provided by fixed asset department of Energy & Chassis	2.1	200.00	420.00
05/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis adjusting entries	0.8	390.00	312.00
05/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed summary of passed adjustments entry with fixed assets supervisor and financial analysts for Energy & Chassis	1.2	200.00	240.00
05/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client and J. Badie re: property footnote adjustment and open asset and goodwill impairment items	0.8	440.00	352.00
05/31/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Updated tax workpapers re: goodwill and asset impairment charges	3.3	490.00	1,617.00
05/31/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed checklists regarding compliance with generally accepted accounting principles.	1.0	650.00	650.00
05/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Revised work paper documentation related to non-US income taxes	2.5	390.00	975.00
05/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Processed 2005 Delphi 10K report changes	2.4	290.00	696.00
05/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarter audit workpapers	1.5	440.00	660.00

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05/31/06	PATEL, BHAVESH A	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed tie-out of footnote # 10, 11, 13, 15 & 18.	3.5	390.00	1,365.00
05/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed changes to the draft representation letter.	1.3	650.00	845.00
05/31/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to questions regarding workers compensation and other accrued liabilities from J. Schwarmstedt	2.5	650.00	1,625.00
05/31/06	VAN NAMEN, ERIC	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared USGAAP disclosure checklists	3.5	440.00	1,540.00
05/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed control finding review with management	0.5	280.00	140.00
05/31/06	MALLOY, MICHAEL B	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax provision workpapers	4.0	650.00	2,600.00
05/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: material continuous improvement process design givebacks to customers at Energy and Chassis	3.2	240.00	768.00
05/31/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client on pgm contracts and oci	1.1	340.00	374.00
05/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Readied headquarter related workpapers for concurring review.	1.4	650.00	910.00
05/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Delphi asset allocation for pension footnote with B. Murray	1.4	200.00	280.00
05/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of Steering operations to address partner review notes	0.8	270.00	216.00
05/31/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Corresponded with German team related to current audit procedures.	0.2	650.00	130.00
05/31/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed review of audit workpapers re: Headquarters	2.0	670.00	1,340.00
05/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed FAS 109 impact on CTA with M. Fisher	0.3	525.00	157.50
05/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed current open items and amended XM agreement/settlement.	0.9	650.00	585.00
05/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated the warranty workpapers for Furukawa settlement	1.0	440.00	440.00
05/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Delphi pension footnote questions with B. Patel.	0.7	200.00	140.00
05/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing on the measurement of asset impairment	3.8	440.00	1,672.00
05/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed control deficiencies to define aggregation area	2.4	280.00	672.00
05/31/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax workpapers and discussed status with M. Malloy	2.0	750.00	1,500.00
05/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up audit files as of 5/31/06	1.1	240.00	264.00
05/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on the recoverability of assets	1.8	440.00	792.00
05/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed references of control finding documentation	1.3	280.00	364.00
05/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open tax items with J. Erickson, R. Patel and A. Miller	0.8	525.00	420.00
05/31/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Revised transfer pricing summary memo re: Portugal to Germany	3.0	525.00	1,575.00

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05/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted engagement partner memo on risks	3.8	650.00	2,470.00
05/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax workpapers	2.2	525.00	1,155.00
05/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed checklist to complete internal controls audit - conclude on adequacy of managements assertion and assessment process	1.6	525.00	840.00
05/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated tax documentation for international reporting	2.8	390.00	1,092.00
05/31/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax issues and status with Mike Malloy	1.1	650.00	715.00
05/31/06	VAN NAMEN, ERIC	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared audit documentation for going concern assumption	1.0	440.00	440.00
05/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested and documented testing of claims from customer to Delphi Product Service and Solutions related to overpayments of subsidies	3.4	270.00	918.00
05/31/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed status of open financial reporting requests.	1.8	650.00	1,170.00
05/31/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Completed tax workpapers re: tax rates by country	3.1	490.00	1,519.00
05/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/31 for the Delphi Sarbanes Oxley procedures	0.3	525.00	157.50
05/31/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed open questions and comments related to statement of cash flow analysis	0.8	650.00	520.00
05/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax matters with D. Maher and M. Malloy	1.3	525.00	682.50
05/31/06	PLUMB, BROCK E	PARTNER	INTERNAL CONTROL TESTING	Reviewed control testing planning documents	1.6	650.00	1,040.00
05/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compiled responses to the financial statement checklists for Delphi Corporation for engagement management review	2.1	270.00	567.00
05/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax issues with R. Favor	1.0	390.00	390.00
05/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out draft 20 version of bankruptcy footnote cash flow statement to support provided by Delphi headquarters staff	3.8	240.00	912.00
05/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation in the Energy and Chassis division fourth quarter review based on manager review notes	3.9	240.00	936.00
05/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes relating to consigned inventory for Energy & Chassis	1.4	200.00	280.00
05/31/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed comments on 10-K changes and instructed E. VanNanem on compilation	2.5	650.00	1,625.00
05/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation on benefit liability section to address partner review notes	0.5	270.00	135.00
05/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed checklists to complete internal controls audit - addendum to Sarbanes planning memo	1.2	525.00	630.00
05/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax e-mails	0.8	525.00	420.00
05/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed derivatives work papers for outstanding issues for 2005 audit	1.6	200.00	320.00
05/31/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed open items tracking list.	0.5	650.00	325.00

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05/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed French deferred tax true-up with D. Maher	1.1	525.00	577.50
05/31/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed drafts of Delphi's 10-K	4.0	670.00	2,680.00
05/31/06	VUKCEVIC, THEODORE N	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed review of audit workpapers and summary memo for Electronics & Safety	2.0	650.00	1,300.00
05/31/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed PGM contracts	1.9	340.00	646.00
05/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared Generally Accepted Accounting Principles questionnaires related to the 2005 Delphi audit for partner review	0.8	290.00	232.00
05/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Summarized control deficiencies and consolidated reporting items	3.7	280.00	1,036.00
05/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for consigned inventory for Energy & Chassis in order to clear review notes	1.8	200.00	360.00
05/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared responses to the financial statement checklists for Delphi Corporation	2.4	270.00	648.00
05/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed work papers for correct control finding documentation	1.4	280.00	392.00
05/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support obtained from fixed asset supervisor for the special tools summary of passed adjustments entry for Energy & Chassis	1.7	200.00	340.00
05/31/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled time datasets, group 4, March and April monthly statements	1.6	500.00	800.00
05/31/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed initial mapping of deficiencies to significant deficiencies	1.1	390.00	429.00
05/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis global analytic review	1.3	390.00	507.00
05/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted questions on 144 cash flow model assumptions	1.5	440.00	660.00
05/31/06	MALLOY, MICHAEL B	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax provision workpapers re: United States	1.5	650.00	975.00
05/31/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed initial aggregation of deficiencies and mapped to Material Weaknesses	3.8	390.00	1,482.00
05/31/06	TROPEA, LEONARD A	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed checklist to complete internal controls audit - antifraud program and controls	1.7	525.00	892.50
05/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and revised tax contingency workpapers	3.6	525.00	1,890.00
05/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented Delphi Packard final memo	1.4	390.00	546.00
05/31/06	SWORMSTEDT, JEFFREY ALLAN	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Performed review of audit workpapers re: reporting section	4.0	670.00	2,680.00
05/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed audit status with J. Sheehan including out of period tax items	1.2	650.00	780.00
05/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing of pre-petition accounts receivable and payable settlements	2.2	270.00	594.00
05/31/06	FISHER, MARK S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi's accounting for other comprehensive income for income taxes	0.3	750.00	225.00
05/31/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Special Review Partner review of significant accounting issues memoranda re: divisional memos	2.5	670.00	1,675.00
					27,075.6		\$ 9,594,087.40